

Via Hand Delivered

August 24, 2005

Mary L. Cottrell, Secretary
Dept. of Telecommunications and Energy
One South Station, 2nd Floor
Boston, Massachusetts 02110

Re: KeySpan Energy Delivery New England D.T.E. 05-40

Dear Ms. Cottrell:

Enclosed are KeySpan's responses to the Attorney General's First Set of Document and Information Requests.

Very truly yours,

Thomas P. O'Neill

TPO/ca
Enclosures

Cc: service list

Bcc: John Allocca, T. Poe and Nancy Culliford